

## ABSTRACT

A process for efficiently producing a high purity compound having oxygen which has a high volume specific resistance and a lubricating oil comprising the high purity compound having oxygen are provided.

The process for producing a high purity compound having oxygen selected from a group consisting of high purity polyvinyl ether compounds, high purity polyalkylene glycol compounds, high purity polyol ester compounds, high purity cyclic polyether compounds and high purity carbonate compounds comprises a step of treating with an adsorbent at least one crude compound having oxygen selected from a group consisting of crude polyvinyl ether compounds, crude polyalkylene glycol compounds, crude polyol ester compounds, crude cyclic polyether compounds and crude carbonate compounds. The lubricating oil comprises the high purity compound having oxygen obtained in accordance with this process.

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